

**Congress of the United States**  
**Washington, DC 20515**

December 10, 2021

The Honorable Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

Ms. Erin M. Collins  
National Taxpayer Advocate  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

Dear Commissioner Rettig and Ms. Collins:

While we understand the COVID-19 pandemic has created extraordinary challenges for the Internal Revenue Service (IRS) and the Office of the Taxpayer Advocate (TAS), we write to you on behalf of our constituents who are rightfully frustrated by the nationwide amended tax return backlog.

The intent of this letter is to 1) conduct oversight on the ongoing processing delays and 2) further encourage TAS to provide periodic updates to our constituents. Ultimately, we would like to understand how we can assist your organizations in both the short-term and moving forward.

After reviewing correspondence from TAS last month, it is our understanding that the IRS is unable to expedite any returns at this time. As such, the National Taxpayer Advocate has stopped accepting cases where the sole issue involves the processing of amended returns. On paper, this policy change makes sense. However, in practice, we are shortchanging taxpayers in our state. Periodic updates have proven to be reassuring to our constituents. Providing timing estimates gives them the peace of mind that their returns are in the queue. As such, we are asking TAS to reconsider this blanket policy and allow us to make inquiries for amended returns that meet hardship criteria so we can adequately assist constituents in dire need.

While we appreciate advanced notification in this instance, the IRS has failed to provide reasonable notice in the past when sweeping policy changes have occurred. During the height of the pandemic, our offices were told, after the fact, that TAS would not accept inquiries regarding Economic Impact Payments (EIPs). This year, TAS told us we could not inquire about Advance Child Tax Credit payments (AdvCTC) and, now, amended returns. We do not believe the IRS has provided us with comparable resources or contacts to properly assist our constituents with EIPs or AdvCTCs. Our inquiries are rarely resolved or acknowledged. The deflection of responsibility by TAS and the IRS is unacceptable.

As both appropriators and authorizers, we want to continue to work with the IRS and TAS. Earlier this year, Congress passed the American Rescue Plan which provides the IRS with more than \$1.8 billion in additional funding for expenses such as advance payments, taxpayer assistance and for modernizing and securing IRS systems. Much of this additional funding will remain available to the IRS through Fiscal Year (FY) 2023. Further, Congress is currently considering providing significant additional funding to the IRS, and the TAS specifically, through both the regular appropriations process and the House Passed H.R. 5376- Build Back Better Act.

We have outlined what Congress has enacted and what we seek to accomplish in the upcoming months to make clear that we stand ready to support your organizations. Again, we are sympathetic to the constraints the COVID-19 pandemic has placed on the entire federal workforce. However, we still need to find a workable solution to increase communication and deliver acceptable service to our constituents.

As such, we are requesting a briefing with relevant leadership so that we can better understand the issues faced by the Taxpayer Advocate Service in Maryland. It is our hope that we can address and resolve the issues the IRS is facing related to severe backlogs.

During the briefing, we are seeking answers to the following questions:

- 1) What is the extent of the amended return backlog?
- 2) What is the primary cause of these delays?
- 3) Can you confirm that amended returns cannot be processed virtually?
- 4) Is it possible to alter standard operating procedures to allow this work to be done remotely?
- 5) While we have no desire to compromise the safety of any federal employee, are there steps that can be taken to allow more employees to safely return to the office?

We appreciate the hard work of both the IRS and TAS. We look forward to meeting with your agencies to discuss how we can best serve our constituents.

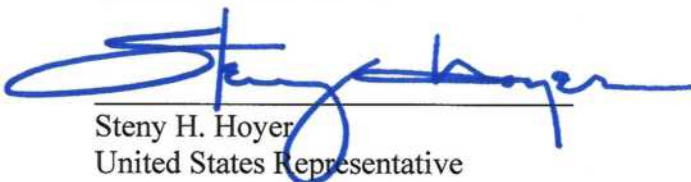
Sincerely,



Benjamin L. Cardin  
United States Senator



Chris Van Hollen  
United States Senator



Steny H. Hoyer  
United States Representative



C.A. Dutch Ruppersberger  
United States Representative



John P. Sarbanes  
United States Representative




Andy Harris, M.D.  
United States Representative



Jamie Raskin  
United States Representative



Kweisi Mfume  
United States Representative



Anthony G. Brown  
United States Representative



David J. Trone  
United States Representative